

## **MINUTES**

### **MONTANA HOUSE OF REPRESENTATIVES 64th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Mike Miller, on February 12, 2015 at 8:00 AM, in Room 152 Capitol

#### **ROLL CALL**

##### **Members Present:**

Rep. Mike Miller, Chair (R)  
Rep. Greg Hertz, Vice Chair (R)  
Rep. Kathleen Williams, Vice Chair (D)  
Rep. Zach Brown (D)  
Rep. Rob Cook (R)  
Rep. Geraldine Custer (R)  
Rep. Kelly Flynn (R)  
Rep. Tom Jacobson (D)  
Rep. Steve Lavin (R)  
Rep. Ed Lieser (D)  
Rep. Alan Redfield (R)  
Rep. Kerry White (R)  
Rep. Nancy Wilson (D)  
Rep. Daniel Zolnikov (R)

##### **Members Excused:**

Rep. Lee Randall (R)  
Rep. Nicholas Schwaderer (R)  
Rep. Bridget Smith (D)  
Rep. Mary Ann Dunwell (D)  
Rep. Albert Olszewski (R)  
Rep. Edith (Edie) McClafferty (D)

**Members Absent:** None

**Staff Present:** Megan Moore, Legislative Branch  
Erica Siate, Committee Secretary  
Stephanie Morrison, Legislative Branch

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

##### **Committee Business Summary:**

Hearing & Date Posted: HB 254, 1/20/2015; HB 379, 2/2/2015; HB 389, 2/3/2015

00:00:00 Chair Miller

**HEARING ON HB 254**

**Opening Statement by Sponsor:**

00:01:47 Rep. Matthew Monforton (R), HD 69, opened the hearing on HB 254, Provide child tax credit.

**EXHIBIT(tah32a01)**

00:02:25 Rep. Olszewski entered the meeting.

**Proponents' Testimony:** None

**Opponents' Testimony:**

00:06:00 Mike Kadas, Director, Department of Revenue (DOR)

00:07:10 Heather O'Loughlin, Montana Budget and Policy Center

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:09:55 Rep. White

00:10:28 Mike Kadas, DOR

00:12:00 Rep. Hertz

00:12:20 Mike Kadas, DOR

00:12:33 Rep. Hertz

00:12:53 Mike Kadas, DOR

00:12:58 Rep. Hertz

00:13:49 Heather O'Loughlin, Montana Budget and Policy Center

00:14:27 Rep. Williams

00:15:05 Heather O'Loughlin, Montana Budget and Policy Center

00:15:48 Rep. Williams

00:15:59 Heather O'Loughlin, Montana Budget and Policy Center

00:16:25 Rep. Jacobson

00:17:11 Mike Kadas, DOR

00:17:36 Rep. Hertz

00:18:21 Heather O'Loughlin, Montana Budget and Policy Center

**Closing by Sponsor:**

00:19:03 Rep. Monforton

00:21:29 Chair Miller

**HEARING ON HB 389**

**Opening Statement by Sponsor:**

00:21:38 Rep. Jeff Essmann (R), HD 54, opened the hearing on HB 389, Require department of revenue review of tax exempt properties.

**Proponents' Testimony:** None

**Opponents' Testimony:**

00:33:09 Liz Moore, Montana Nonprofit Association (MNA)

**EXHIBIT(tah32a02)**

00:39:46 David Smith, CEO, Helena YMCA

00:40:48 Bob Story, Montana Taxpayers Association

**EXHIBIT(tah32a03)****Informational Testimony:**

00:42:33 Bob Olsen, Montana Hospital Association

00:43:00 Cynthia Monteau Moore, Administrator, Property Assessment Division,  
Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:44:02 Rep. White

00:44:58 Liz Moore, MNA

00:45:06 Rep. White

00:45:45 Rep. Zolnikov left the meeting.

00:45:55 Liz Moore, MNA

00:46:19 Rep. Custer

00:46:38 Rep. Essmann

00:47:22 Rep. Williams

00:48:09 Rep. Essmann

00:48:49 Rep. Williams

00:49:16 Rep. Essmann

00:49:28 Rep. Williams

00:49:38 Rep. Jacobson

00:51:16 Rep. Essmann

00:52:33 Rep. Jacobson

00:53:48 Rep. Essmann

00:55:16 Rep. Cook

00:55:27 Rep. Essmann

00:56:20 Rep. Hertz

00:56:58 Cynthia Monteau Moore, DOR

00:57:37 Rep. Hertz

00:57:58 Cynthia Monteau Moore, DOR

00:58:22 Rep. Williams

00:59:34 Gene Walborn, Department of Revenue (DOR)

01:00:34 Rep. Williams

01:01:01 Gene Walborn, DOR

01:01:42 Rep. Jacobson

01:02:49 Cynthia Monteau Moore, DOR

01:03:19 Rep. Jacobson

01:03:40 Cynthia Monteau Moore, DOR

**Closing by Sponsor:**

01:04:01 Rep. Essmann

01:05:51 Chair Miller

**HEARING ON HB 379**

**Opening Statement by Sponsor:**

01:06:03 Rep. Greg Hertz (R), HD 12, opened the hearing on HB 379, Generally revise income tax laws.

**Proponents' Testimony:**

01:08:47 George Olsen, Montana Society of Certified Public Accountants

01:17:34 Glenn Oppel, Montana Chamber of Commerce

01:18:42 Bob Story, Montana Taxpayers Association

01:20:11 Gene Walborn, Department of Revenue (DOR)

01:30:11 Holly Franz, Montana Society of Certified Public Accountants

**EXHIBIT**(tah32a04)

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:** None

**Closing by Sponsor:**

01:32:51 Rep. Hertz

01:33:26 Chair Miller

01:33:57 Stephanie Morrison, Legislative Fiscal Division (LFD)

**EXHIBIT**(tah32a05)

01:35:10 Rep. Williams

01:35:19 Stephanie Morrison, LFD

01:36:40 Chair Miller

**ADJOURNMENT**

Adjournment: 01:36:50

---

Erica Siate, Secretary

es

Additional Documents:

**EXHIBIT**([tah32aad.pdf](#))